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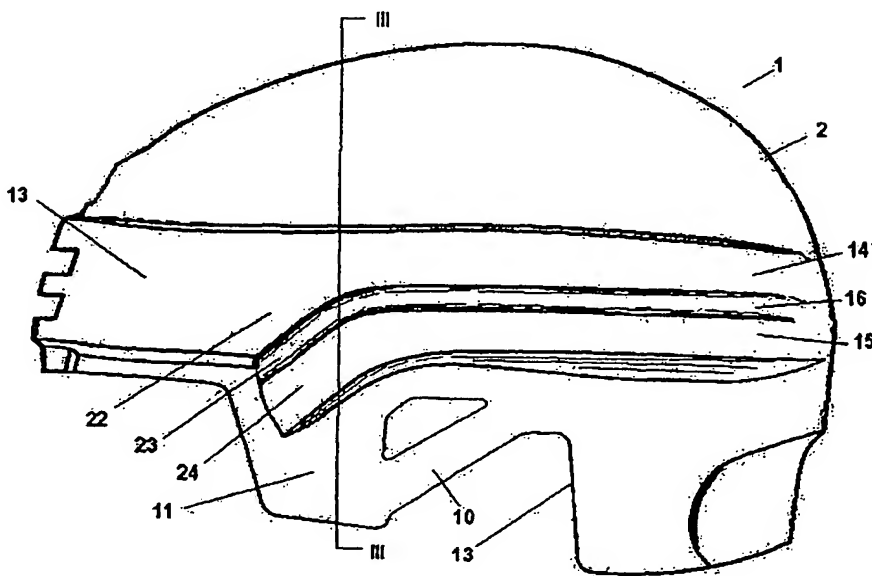
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(54) Title: ENERGY ABSORBING SPORTS HELMET

(57) **Abstract:**—Slow recovery viscoelastic polyurethane foam with a surface impregnation of silicone, coupled with a rigid helmet shell, is used for athletic headgear. The helmet shell should have a rigid construct to provide dispersion of impact energy, absorbing at least thirty percent of the impact energy delivered to the helmet shell. The slow recovery viscoelastic polyurethane foam has unique characteristics making it suitable for use as an energy absorbing liner for athletic headgear. The energy absorbing liner can be made with varying thickness and size, so retail establishments can custom fit a helmet to a particular customer.